

LEGISLATIVE UPDATE

County Treasurers'
Conference
August 2013

SEA 275

- Amends IC 6-1.1-24-1.2
- Effective July 1, 2013
- Removing real property from certified list before tax sale
- Auditor shall remove if
 - Payment arrangement between taxpayer and treasurer is
 - In writing
 - Signed by taxpayer
 - Requires payment in full not later than last business day before July 1 of year after agreement signed
 - County treasurer has provided copy of agreement to auditor

SEA 275 Continued

- Amends IC 6-1.1-22-9.7
- Effective January 1, 2014
- Partial payment of property taxes
 - By ordinance of fiscal body
 - Otherwise required by treasurer

HEA 1568

- Amends IC 6-1.1-24-6.8
- Effective July 1, 2013
- Allows for sale of vacant properties to adjacent property owners
- Definition to include improved parcels with certain criteria
- \$1 plus amounts described in section 5(f)(4) through 5(f)(6)
- Exemption does not apply to parcels sold after June 30, 2013
- May not be sold for one year

HEA 1568 Continued

- Adds IC 36-7-17.1
- Effective July 1, 2013
- This is an alternative urban homesteading program for qualified individuals
- Fiscal body designate agency
- Agency acquire property in name of unit
- Auditor provide list of properties with delinquent taxes
- If not used in program may be sold to highest bidder

SEA 433

- Amends IC 6-1.1-24-1, IC 6-1.1-24-4.5, IC 6-1.1-24-6
- Effective July 1, 2013
- Real property
 - List may be provided by city or town of vacant or abandoned property to county executive, executive will include on list provided to auditor
 - County auditor to provide list to each city or town not later than 106 days before order for sale of real property which the fall installment of most recent previous year is delinquent
 - List of liens acquired by county executive to city or town

SEA 433 Continued

- Adds IC 6-1.1-24-6.2 July 1, 2013
- County executive notify executive of city or town of opportunity for transfer of property before county may transfer
 - To a nonprofit
 - Allow incorporation into adjacent property
 - Person able to repair or maintain property
- City or town has 20 days to respond
- Adds IC 6-1.1-24-6.9 July 1, 2013
- New option of transfer
- Person able to repair or maintain property
 - Notice of hearing
 - Terms
 - Removal of taxes from duplicate

SEA 433 Continued

- Amends IC 36-7-10.1-3 and IC 36-7-10.1-4
- Effective July 1, 2013
- Weed ordinance violation
- Notice sent by first class mail
- Bill collection
 - Bring action in court for lien against any real or personal property of the owner

HEA 1132

- HEA 1132 Amends IC 32-29-7-8.5
- Effective July 1, 2013
- Sheriff's sale
- Added that sewer liens must be paid

SEA 517

- Amends IC 6-1.1-10-2, Effective January 1, 2014
- Real property leased to state exempt from property tax if lease requires state to reimburse
- Amends IC 6-1.1-15-1, Effective July 1, 2013
- \$50 penalty if taxpayer fails to appear for appeals
- Will not go on tax bill
- Amends IC 6-1.1-36-17, Effective July 1, 2013
- Payment of taxes when not eligible for homestead
- Nonreverting fund unless exceeds \$100,000...excess into general fund

SEA 243 and HEA 1219

- SEA 243 Amends IC 5-14-3-4, Effective upon passage
- Exception to disclosure
 - Home address, home phone, and emergency contact information for
 - Emergency management worker
 - Public safety officer
 - Emergency medical responder
 - Advanced emergency medical technician
- HEA 1219 Adds IC 36-1-8.5, Implementation July1, 2014
- County with public internet web site date base
 - Name and addresses of property owners
 - May establish procedure to restrict addresses of
 - Law enforcement officer
 - Judge
 - Victim of domestic violence

HEA 1001

- Inheritance taxes
- Retroactive effective January 1, 2013
- amends IC 6-4.1-11-6
- Distribution of inheritance tax replacement before 8/15/13
- Last distribution
- Adds IC 6-4.1-10-1.5
- Refund of inheritance taxes paid in respect to an individual who died in 2013
 - Tax Replacement reduced by amount retained by county
 - No tax replacement...any distribution received by county reduced by amount retained

HEA 1001 Continued

- IC 6-5.5-8-2 amended
- Effective July 1, 2013
- Financial institutions tax distribution
- On or before 6/1 and 12/1
- No supplemental distribution

SEA 152 and HEA 1545

- Amends IC 6-1.1-26-5, IC 6-1.1-37-9 and IC 6-1.1-37-11
- Effective July 1, 2013
- Department of Revenue interest rate for:
 - Interest on property tax refunds due to reassessments, errors, etc.
 - Interest on additional taxes due to reassessments
- Form 17T modified

HEA 1116

- Adds IC 6-1.1-22-9.9
- Effective July 1, 2013
- Owner of real property makes changes and complies with IC 6-1.1-15-15
- Assessing official fails to make change in assessment
 - Owner may pay amount due over the same number of years that the assessing official took to make the correct assessment

SEA 544

- Amends IC 6-3.5-1.1, IC 6-3.5-6, IC 6-3.5-7
- Effective July 1, 2013
- Ordinance adoption after 12/31 and before 9/1
 - Takes effect 10/1 current year
- Ordinance adoption after 8/31 and before 11/1
 - Takes effect 1/1 following year
- Before 8/2 budget agency provide estimated distribution
 - Auditor notify taxing units not later than 30 days
- Before 10/1 budget agency shall certify distribution
 - Auditor notify taxing units not later than 30 days

HEA 1333

- Amends IC 33-32-2-9 and IC 36-2-7-19
- Effective July 1, 2013
- Officials training
- 40 hours of training after the individual is elected to office
- For each term
- Appointed individual to fill vacancy of treasurer may take training courses
- Officials training fund is to supplement appropriations from county general fund

HEA 1145

- **This does not apply to treasurers**
- Amends IC 36-1-8-11
- Effective July 1, 2013
- Method of payments accepted by county
- If fiscal body has authorized credit/debit card
 - Reimbursement for transaction charges
 - Convenience fee

IC 36-2-10-23 applies to treasurers and was not amended to allow for convenience fee

SEA 519

- Adds IC 3-14-1-17, Effective July 1, 2013
- Campaigning and public questions
- Defines government employee
 - Includes employee of political subdivision
- Defines government employer
 - Includes political subdivision
- Property
 - Equipment
 - Money
- May not be used in relation to election or public question
 - Exception as allowed under IC 6-1.1-20